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FILED
U.S. DISTRICT COURT
2013 JAN -9 A 10:59
DISTRICT OF UTAH
BY: _____
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, NORTHERN DIVISION

UNITED STATES OF AMERICA)
v. Plaintiff,) INDICTMENT
SHELIA S. BROWN,)
Defendant.)
18 U.S.C. § 666: Theft from Program
Receiving Federal Funds
Case: 1:13-cr-00003
Assigned To : Waddoups, Clark
Assign. Date : 01/09/2013
Description: USA v.

The Grand Jury charges:

BACKGROUND

At all times relevant to this Indictment:

The Defendant

1. Defendant SHELIA S. BROWN was a resident of Weber County, Utah, and an employee of the Internal Revenue Service (IRS) in Ogden, Utah.
2. From in or about June 2005, to on or about April 22, 2010, Defendant BROWN served as Treasurer for the Chapter 67 of the National Treasury Employees Union (NTEU-67).

3. NTEU-67 is an independent federal sector union, representing employees of the Treasury Department.

4. Defendant BROWNS' responsibilities as Treasurer of the NTEU-67 included overseeing union dues and funds, balancing NTEU-67 accounts, submitting and writing checks on behalf of NTEU-67, and paying for authorized NTEU-67 travel.

5. By virtue of her position as Treasurer of NTEU-67, and in order to pay for business-related expenses, Defendant BROWN possessed and had access to the following NTEU-67 financial accounts and their corresponding debit cards:

- America First Credit Union Account No. XXXX390-7 and AFCU Check card No. XXXX XXXX XXXX 9071
- WaMu Account No. XXX-XXX491-0 and WaMu Debit card No. XXXX XXXX XXXX 2011, now J.P. Morgan Chase Bank, N.A.

NTEU-67 and Federal Government Grant Programs

6. NTEU-67 receives federal funding and subsidies from the IRS. IRS employees complete NTEU-67 duties while on official IRS work time and are paid with IRS funds, as part of a national agreement between the IRS and NTEU-67. Additionally, the IRS provides NTEU-67 with office space, rent free, to carry out its objectives. In both 2009 and 2010, NTEU-67 received the benefit and assistance of \$18,849.04 worth of office space benefit from the IRS.

EMBEZZLEMENT OF NTEU-67 FUNDS

7. During all times relevant to this Indictment, NTEU-67 held an account at America First Credit Union (AFCU), account number XXXX390-7. This account was intended to be used solely for union expenses and purposes. By virtue of her position as treasurer, BROWN was a signatory on the account from on or about June 29, 2005 to on or about April 21, 2010. BROWN

also obtained a Check Card No. XXXX XXXX XXXX 9071 issued on the NTEU-67 AFCU account.

8. During all times relevant to this Indictment, NTEU-67 held an account at Washington Mutual Bank (WaMu), now Chase Bank, account number XXX-XXX491-0. This account was intended to be used solely for union expenses and purposes. By virtue of her position as treasurer, BROWN obtained a Debit Card No. XXXX XXXX XXXX 2011 issued on NTEU-67's WaMu account.

9. Defendant BROWN embezzled money from NTEU-67 by using NTEU-67's banking accounts and check and debit cards for her personal use and benefit. Defendant BROWN accomplished the embezzlement of NTEU-67 funds through the following means:

10. From in or about January 2009, to on or about April, 21 2010, Defendant BROWN used NTEU-67's accounts for her own use and personal benefit by making unauthorized cash withdrawals, issuing unauthorized checks, and making personal purchases with debit cards.

11. In 2009, Defendant made approximately \$14,155.77 in unauthorized personal purchases using NTEU-67 funds. In 2010, Defendant made approximately \$6,549.44 in unauthorized personal purchases using NTEU-67 funds.

**Counts 1-2
18 U.S.C. § 666(a)(1)(A)
Theft from Program Receiving Federal Funds**

12. From on or about the dates listed in the chart below, in the Northern Division of the District of Utah,

SHELIA S. BROWN,

defendant herein, being an agent of an organization that receives, in any one year period, benefits in excess of \$10,000.00 under a Federal program involving a grant, contract, subsidy or other form of Federal assistance, embezzled, stole, and obtained by fraud property worth at least \$5,000 and owned by and under the care, custody, and control of such organization.

Counts	Year Organization Received Federal Funds in Excess of \$10,000	Defendant's Periods of Embezzlement of at least \$5,000 (on or about)
1	2009	01/01/2009 - 12/31/2009
2	2010	01/01/2010 - 4/21/2010

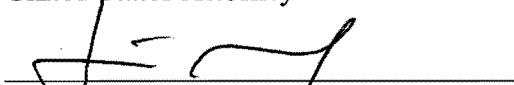
All in violation of 18 U.S.C. § 666(a)(1)(A), and punishable thereunder.

A TRUE BILL:



FOREPERSON of the GRAND JURY

DAVID B. BARLOW
United States Attorney



SCOTT B. ROMNEY
Assistant United States Attorney